

**B. Amendments to the Claims**

The following listing of the claims replaces all prior versions and listings of the claims in the application.

1. (Currently Amended) A method of issuing inflation-linked securities, comprising:

determining, using a computer, for each of at least one private issuer of fixed income securities, a correlation between inflation and a likelihood that the private issuer will default on the fixed income securities, wherein the computer comprises a processor and a memory;

selecting one of the at least one private issuer based on the correlation determined for each of the at least one private issuer;

purchasing, by a trust, fixed income securities issued by [[a]] the selected private issuer, wherein the fixed income securities have a first maturity date;

entering into, by the trust, an inflation swap agreement with a swap counterparty, wherein the inflation swap agreement obligates the trust to make periodic fixed payments to the swap counterparty in exchange for periodic floating payments from the swap counterparty dependent upon an inflation index; and

issuing, by the trust, inflation-linked securities to investors, wherein the inflation-linked securities comprise a principal amount and an interest rate, and wherein at least one of the principal amount and the interest rate are related to the inflation index, wherein the inflation-linked securities have a second maturity date that matches the first maturity date of the fixed income securities, and wherein the inflation-linked securities are backed by the fixed income securities of the selected private issuer so that the

investors can own inflation-linked securities backed by fixed income securities of the selected private issuer, without the selected private issuer having to issue the inflation-linked securities.

2. (Canceled)

3. (Previously Presented) The method of claim 1, wherein the trust is a limited liability company.

4. (Previously Presented) The method of claim 1, wherein the trust is a special purpose vehicle.

5. (Currently Amended) The method of claim 1, wherein the fixed income securities purchased by the trust were previously issued by the selected private issuer as part of a single, previous offering by the selected private issuer.

6. (Currently Amended) The method of claim 1, wherein the fixed income securities purchased by the trust are directly purchased from the selected private issuer by the trust.

7. (Previously Presented) The method of claim 1, wherein the end of the term of the inflation swap agreement corresponds to the first maturity date of the fixed income securities.

8. (Canceled)

9. (Previously Presented) The method of claim 1, wherein an interest rate on the inflation-linked securities issued by the trust is related to the rate on the floating payments paid by the swap counterparty to the trust pursuant to the inflation swap agreement.

10. (Previously Presented) The method of claim 1, wherein an interest rate on the periodic fixed payments paid to the swap counterparty by the trust pursuant to the inflation swap agreement is related to the coupon rate on the fixed-income securities purchased by the trust.

11-34. (Canceled)